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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 8th April, 2022.

GUJARAT STATE TAX ON PROFESSION, TRADES, CALLING AND EMPLOYMENTS ACT, 1976.

No. GHN-35-PFT-2022-S.3(2)(10)-Th: In exercise of the powers conferred by the sub-section (2) of section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No. 11 of 1976) and in supersession of notification in Finance Department No.(GHN-11)-PFT-2008-S.3(2)(4)-TH dated 01.04.2008, the Government of Gujarat hereby fixes the rate of tax as specified in column 3 of the schedule appended hereto, for the class of persons mentioned in column 2 of the said Schedule.

SCHEDULE

Sr. No.	Class of Persons	Rate of tax per month (in ₹)
1.	2.	3.
1	<p>(A) Salary and Wages earners of the State Government, Central Government, Panchayats, Public Sector Undertakings of the State and the Central Government, and Grant-in-aids institutions, whose monthly salaries or wages are</p> <p>(i) Up to ₹12,000/-</p> <p>(ii) More than ₹12,000/-</p> <p>(B) Salary and Wages earners other than those mentioned in sub-entry(A), whose monthly salaries or wages are</p> <p>(i) Up to ₹12,000/-</p> <p>(ii) More than ₹12,000/-</p> <p>Explanation I.- Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.</p> <p>Explanation II. - Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.</p>	<p>(i) Zero</p> <p>(ii) ₹200/-</p> <p>(i) Zero</p> <p>(ii) ₹200/-</p>

This notification shall be deemed to have come into force with effect from the 1st day of April, 2022.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

